

SECOND REGULAR SESSION

HOUSE BILL NO. 2496

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HAUSMAN.

4943H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 67.1003, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes for tourism.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 67.1003, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.1003, to read as follows:

67.1003. 1. The governing body of the following cities and counties may impose a tax as provided in this section:

(1) Any city or county having more than three hundred fifty hotel and motel rooms inside such city or county;

(2) A county of the third classification with a population of more than seven thousand but less than seven thousand four hundred inhabitants;

(3) A third class city with a population of greater than ten thousand but less than eleven thousand located in a county of the third classification with a township form of government with a population of more than thirty thousand;

(4) A county of the third classification with a township form of government with a population of more than twenty thousand but less than twenty-one thousand;

(5) Any third class city with a population of more than eleven thousand but less than thirteen thousand which is located in a county of the third classification with a population of more than twenty-three thousand but less than twenty-six thousand;

(6) Any city of the third classification with more than ten thousand five hundred but fewer than ten thousand six hundred inhabitants;

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 (7) Any city of the third classification with more than twenty-six thousand three
18 hundred but fewer than twenty-six thousand seven hundred inhabitants;

19 (8) Any city of the third classification with more than ten thousand eight hundred but
20 fewer than ten thousand nine hundred inhabitants and located in more than one county.

21 2. The governing body of any city or county listed in subsection 1 of this section may
22 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or
23 motels situated in the city or county or a portion thereof, which shall be not more than five
24 percent per occupied room per night, except that such tax shall not become effective unless
25 the governing body of the city or county submits to the voters of the city or county at a state
26 general or primary election a proposal to authorize the governing body of the city or county to
27 impose a tax pursuant to this section. The tax authorized by this section shall be in addition to
28 the charge for the sleeping room and shall be in addition to any and all taxes imposed by law
29 and the proceeds of such tax shall be used by the city or county solely for the promotion of
30 tourism. Such tax shall be stated separately from all other charges and taxes.

31 3. Notwithstanding any other provision of law to the contrary, except as provided in
32 ~~[subsection]~~ **subsections 5 and 6** of this section, the tax authorized in subsection 1 of this
33 section shall not be imposed by the following cities or counties:

34 (1) Any city or county already imposing a tax solely on the charges for sleeping
35 rooms paid by the transient guests of hotels or motels situated in any such city or county
36 under any other law of this state;

37 (2) Any city not already imposing a tax under this section and that is located in whole
38 or partially within a county that already imposes a tax solely on the charges for sleeping
39 rooms paid by the transient guests of hotels or motels situated in such county under this
40 section or any other law of this state; or

41 (3) Any county not already imposing a tax under this section and that has a city
42 located in whole or in part within its boundaries that already imposes a tax solely on the
43 charges for sleeping rooms paid by the transient guests of hotels or motels situated in such
44 city under this section or any other law of this state.

45 4. Cities of the third class having more than two thousand five hundred hotel and
46 motel rooms, and located in a county of the first classification in which and where another tax
47 on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated
48 in such county is imposed, may impose the tax authorized by this section of not more than
49 one-half of one percent per occupied room per night.

50 5. The governing body of any city of the fourth classification with more than fifty-one
51 thousand inhabitants located in a county with a charter form of government and with more
52 than two hundred fifty thousand inhabitants which adjoins another county with a charter form
53 of government and with more than one million inhabitants may impose a tax on the charges

54 for all sleeping rooms paid by the transient guest of hotels or motels situated in such city or a
55 portion thereof, which tax shall be not more than two percent per occupied room per night,
56 except that such tax shall not become effective unless the governing body of such city
57 submits, after January 1, 2012, to the voters of that city, at an election permitted under section
58 115.123, a proposal to authorize the governing body of the city to impose a tax under this
59 section. The tax authorized by this section shall be in addition to any and all other taxes
60 imposed by law, and the proceeds of such tax shall be used by the city solely for the
61 promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

62 **6. The governing body of any city with more than five thousand six hundred but**
63 **fewer than six thousand three hundred inhabitants and located in a county with more**
64 **than four hundred thousand but fewer than five hundred thousand inhabitants may**
65 **impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels**
66 **or motels situated in such city or a portion thereof. Such tax shall not exceed five**
67 **percent per occupied room per night. No such tax shall become effective unless the**
68 **governing body of such city submits, after January 1, 2025, to the voters of that city, at**
69 **an election permitted under section 115.123, a proposal to authorize the governing body**
70 **of the city to impose a tax under this section. The tax authorized by this section shall be**
71 **in addition to any and all other taxes imposed by law. Such tax shall be stated**
72 **separately from all other charges and taxes.**

73 **7.** The ballot of submission for any tax authorized in this section shall be in
74 substantially the following form:

75 Shall (insert the name of the city or county) impose a tax on the charges
76 for all sleeping rooms paid by the transient guests of hotels and motels
77 situated in (name of city or county) at a rate of (insert rate of percent)
78 percent for the sole purpose of promoting tourism?

79 Yes No

80

81 If a majority of the votes cast on the question by the qualified voters voting thereon are in
82 favor of the question, then the tax shall become effective on the first day of the second
83 calendar quarter following the calendar quarter in which the election was held. If a majority
84 of the votes cast on the question by the qualified voters voting thereon are opposed to the
85 question, then the tax shall not become effective unless and until the question is resubmitted
86 under this section to the qualified voters and such question is approved by a majority of the
87 qualified voters voting on the question.

88 ~~[7-]~~ **8.** As used in this section, "transient guests" means a person or persons who
89 occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar
90 quarter.

91 ~~[8:]~~ **9.** This section shall not be construed as repealing any taxes levied by any city or
92 county on transient guests as permitted under this chapter or chapter 94 as of August 28,
93 2011.

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